Secrt. IL_27—108.606—31_5_48.

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Revenue 1948 Department

Ms. SERIES.

G.O. No. 69

Dated 25th March 1948

[Despatch Abstract.]

Tax - Madras General Sales Tax Act, 1939 - Levy of sales tax on cotton yarn other than handspun yarn from 16th March 1948 Prosedure - Orders passed.

GOVERNMENT OF MADRAS

(Abstract)

TAX - Madras General Sales Tax Act, 1939 - Levy of sales tax on cotton yarn other than handspun yarn from 16th March 1948 - Procedure - Orders passed.

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Revenue Department

G.O.Ms.No.693, Dated 25th March 1948

O R D E R:

Under Section 5(ii) of the General Sales Tax Act, 1939 read with rule 4-A(i) of the General Sales Tax (Turnover and Assessment) Rules, 1939, sales tax is leviable on the sale of cotton yarn other than handspun yarn at the rate of 1/4 per cent at each of the stages of sale by the A and B class dealers in yarn. The Madras Yarn (Dealers) Control Order, 1947 has been repealed with effect from 16th March 1948 and consequently there will be no B class dealers on whom the tax can be levied. The question of refixing the points at which sales tax should be levied on cotton yarn other than handspun yarn is under the consideration of the Government. Pending the issue of orders in the matter, the Government direct that with effect from 16th March 1948, sales tax be levied only at the stage of sale by the ex-mill quota holder, i.e. the A class dealer who will be charged at the rate of 1/4 per cent as usual.

2. The Board of Revenue is requested to issue necessary instructions to the officers of the Commercial Taxes Department in the matter.

(By Order of His Excellency the Governor)

V. K. Rao,
Deputy Secretary to Government

To the Board of Revenue (Commercial Taxes)
To the Provincial Textile Commissioner
Copy to Development Department

(True copy)

A. Thiagarajan
24.12.53
Office Assistant,
Madras Record Office

GOVERNMENT OF MADRAS
Revenue Department

PRESS NOTE NO.79, Dated the 26th March, 1948.

Sub: Cotton yarn other than handspun yarn - Levy of sales-tax.

Under Sec. 5(ii) of the General Sales Tax Act, 1939 read with rule 4-A(1) of the General Sales Tax (Turnover and Assessment) Rules, 1939, sales tax is leviable on the sale of cotton yarn other than handspun yarn at the rate of 1/4 per cent at each of the stages of sale by the A and B class dealers in yarn. In their Press Note No.64, dated 8th March 1948, the Government announced that the control over the internal distribution of yarn in the Province will be abolished with effect from 16th March 1948. The question of refixing the points at which sales tax should be levied on cotton yarn other than handspun yarn is under the consideration of the Government. Pending issue of final orders in the matter, sales-tax at the rate of 1/4 per cent will be levied only at the stage of sale by the ex-mill quota-holder i.e, the A Class licencee